

:(4000)		:(4100)		:(4110)		:(4111)		:(120)		[] [:]
.										
4000				56,632	51,992	4,640				
4100				56,632	51,992	4,640				
4110				56,632	51,992	4,640				
4111				56,632	51,992	4,640				
100				36,740	32,100	4,640				
120				36,740	32,100	4,640				
		201		22,942	18,302	4,640				
				22,942	18,302	4,640	01			
							○ 3.			
							-	(110,000 x8 x12)-	(70,000 x8 x12)	= 3,840
							○ 9.			
							-	(400,000 x8)-	(300,000 x8)	= 800
				56,632	51,992	4,640				